

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE NINE MONTHS ENDED
MARCH 31, 2007**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
QUARTERLY FINANCIAL REPORTS
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City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
March 31, 2007
(UNAUDITED)
GAAP Basis

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
ASSETS:							
Cash and Cash Equivalents	\$ 13,467,474.64	\$ 3,800,390.10	\$ 1,555,670.29	\$ 830,586.06	\$ 19,654,121.09	\$ 4,179,998.20	\$ 23,834,119.29
Restricted Cash	9,004,795.20	3,398,698.70	12,795,042.87	65,557.48	25,264,094.25	42,889,017.90	68,153,112.15
Investments	25,297,875.38	1,768,423.33	14,674,592.17	18,277,219.38	60,018,110.26	31,459,935.80	91,478,046.06
Receivables	4,403,823.76	6,500,302.85	(4,557,260.98)	2,180.59	6,349,046.22	14,100,103.19	20,449,149.41
Prepaid Expenses			101,957.56		101,957.56	4,446,424.89	4,548,382.45
Due From Other Funds	617,659.25				617,659.25		617,659.25
Inventories	778,719.21				778,719.21	1,085,566.10	1,864,285.31
Land held for resale	3,000,000.00				3,000,000.00		3,000,000.00
Property and Equipment, Net						607,657,911.74	607,657,911.74
TOTAL ASSETS:	\$ 56,570,347.44	\$ 15,467,814.98	\$ 24,570,001.91	\$ 19,175,543.51	\$ 115,783,707.84	\$ 705,818,957.82	\$ 821,602,665.66
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	\$ 3,314,499.83	\$ 6,916,279.65	\$ 4,437,877.34		\$ 14,668,656.82	\$ 3,515,938.75	\$ 18,184,595.57
Retainage Payable	24,746.59				24,746.59	2,110,938.41	2,135,685.00
Accrued Liabilities	1,385,051.09	37,403.13			1,422,454.22	6,206,622.87	7,629,077.09
Other Liabilities	2,505,101.29	494,403.26			2,999,504.55	11,120,100.80	14,119,605.35
Insurance Claims Payable	845,167.00				845,167.00		845,167.00
Due to Other Funds		69,438.86			69,438.86	548,220.39	617,659.25
Due to School District	4,989,934.04				4,989,934.04		4,989,934.04
Bonds Pay Due in more than one year						327,054,770.19	327,054,770.19
Accrual for Compensated Absences						2,108,383.29	2,108,383.29
Deferred Revenue	4,285,389.07	1,611,847.66	369,998.83		6,267,235.56	4,905.00	6,272,140.56
TOTAL LIABILITIES	17,349,888.91	9,129,372.56	4,807,876.17		31,287,137.64	352,669,879.70	383,957,017.34

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
March 31, 2007
(UNAUDITED)
GAAP Basis

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt						273,549,670.41	273,549,670.41
Retained Earnings:							
Reserved for Equipment Replacemen						345,752.13	345,752.13
Reserved for Coverage Account						136,464.15	136,464.15
Reserved for PFCs						3,837,491.83	3,837,491.83
Reserved for Revenue Bond O&M						9,366,000.00	9,366,000.00
Reserved for Revenue Fund						2,700,752.24	2,700,752.24
Unreserved						63,212,947.36	63,212,947.36
Fund Balances:							
Reserved:							
Encumbrances	2,800,745.51	915,255.16	2,148,939.19		5,864,939.86		5,864,939.86
Arts & Cultural Events		442,749.38			442,749.38		442,749.38
Cemetery and Other Trust Funds				\$ 16,118,756.17	16,118,756.17		16,118,756.17
Library Trust Funds				3,056,787.34	3,056,787.34		3,056,787.34
Workmen's Compensation	2,338,749.00				2,338,749.00		2,338,749.00
Health Insurance	517,333.21				517,333.21		517,333.21
Inventory	895,311.80				895,311.80		895,311.80
Special Revenue Reserve	8,341,919.64				8,341,919.64		8,341,919.64
Revenue Stabilization	10,098,844.56				10,098,844.56		10,098,844.56
General Liability Insurance	931,926.03				931,926.03		931,926.03
Unreserved:							
Designated Continued Appropriatio		4,980,437.88			4,980,437.88		4,980,437.88
Designated Capital Projects			17,613,186.55		17,613,186.55		17,613,186.55
Undesignated	13,295,628.78				13,295,628.78		13,295,628.78
Total Fund Equity:	39,220,458.53	6,338,442.42	19,762,125.74	19,175,543.51	84,496,570.20	353,149,078.12	437,645,648.32
Total Liabilities & Equity	<u>\$ 56,570,347.44</u>	<u>\$ 15,467,814.98</u>	<u>\$ 24,570,001.91</u>	<u>\$ 19,175,543.51</u>	<u>\$ 115,783,707.84</u>	<u>\$ 705,818,957.82</u>	<u>\$ 821,602,665.66</u>

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
- All Governmental Fund Types -
For the Nine months ended March 31, 2007
(UNAUDITED)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 72,769,161.22				\$ 72,769,161.22
Federal and State Grants and Aid	4,339,511.88	\$ 7,256,385.51			11,595,897.39
Nonenterprise charge:sales&service	1,912,437.14	156,048.64			2,068,485.78
Licenses and Permits	13,781,998.02				13,781,998.02
Interest	1,891,209.46	134,673.60	\$ 420,305.84	\$ 674,631.65	3,120,820.55
Contributions				92,307.22	92,307.22
Other	4,649,294.38	2,220,246.25		583,989.92	7,453,530.55
TOTAL REVENUES:	99,343,612.10	9,767,354.00	420,305.84	1,350,928.79	110,882,200.73
EXPENDITURES					
Current					
General Government	17,399,644.96	3,850,807.66	3,697,381.12	77,083.42	25,024,917.16
Public Safety	34,144,365.37	1,455,796.00	26,986.50		35,627,147.87
Health and Sanitation	2,272,066.77	967,968.73			3,240,035.50
Highways and Streets	15,433,884.07	4,431,682.17	1,379,637.37		21,245,203.61
Welfare and Human Services	869,484.53	96,017.20			965,501.73
Education and Library	1,939,122.44		32,577.20		1,971,699.64
Parks and Recreation	2,564,447.82	845,553.67	438,805.70		3,848,807.19
Investment management fee				16,589.75	16,589.75
Debt Service:					
Principal Retirement	4,944,573.05				4,944,573.05
Interest	2,907,096.90				2,907,096.90
TOTAL EXPENDITURES	82,474,685.91	11,647,825.43	5,575,387.89	93,673.17	99,791,572.40
Excess/(deficiency) of Revenues					
Over Expenditures	16,868,926.19	(1,880,471.43)	(5,155,082.05)	1,257,255.62	11,090,628.33
OTHER FINANCING SOURCES(USES):					
Bond proceeds			30,114,506.07		30,114,506.07
Premium on Bond Payable			495,727.96		495,727.96
Transfers In	64,662.97	2,261,612.44	44,000.00		2,370,275.41
Transfers Out	(3,030,089.69)	(234,102.15)	(44,000.00)		(3,308,191.84)
TOTAL OTHER	(2,965,426.72)	2,027,510.29	30,610,234.03		29,672,317.60
Excess(deficiency) of rev and other sources over exp and other uses	13,903,499.47	147,038.86	25,455,151.98	1,257,255.62	40,762,945.93
Fund Balance, Beginning of Period	25,316,959.06	6,191,403.56	(5,693,026.24)	17,918,287.89	43,733,624.27
Fund Balance, End of Period	\$ 39,220,458.53	\$ 6,338,442.42	\$ 19,762,125.74	\$ 19,175,543.51	\$ 84,496,570.20

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
March 31, 2007
(Unaudited)
GAAP Basis

	General Fund 3/31/2007	General Fund 3/31/2006	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	\$ 13,467,474.64	\$ 14,358,734.63	\$ (891,259.99)	(6.21)
Restricted Cash	9,004,795.20	8,656,336.79	348,458.41	4.03
Investments	25,297,875.38	29,315,694.37	(4,017,818.99)	(13.71)
Receivables	4,403,823.76	4,206,304.64	197,519.12	4.70
Due From Other Funds	617,659.25	1,841,215.35	(1,223,556.10)	(66.45)
Inventories	778,719.21	919,836.77	(141,117.56)	(15.34)
Land held for resale	3,000,000.00	2,555,000.00	445,000.00	17.42
TOTAL ASSETS:	\$ 56,570,347.44	\$ 61,853,122.55	\$ (5,282,775.11)	(8.54)
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	\$ 3,314,499.83	\$ 2,765,775.89	\$ 548,723.94	19.84
Retainage Payable	24,746.59	24,155.50	591.09	2.45
Accrued Liabilities	1,385,051.09	701,383.72	683,667.37	97.47
Other Liabilities	2,505,101.29	1,225,395.66	1,279,705.63	104.43
Insurance Claims Payable	845,167.00	835,000.00	10,167.00	1.22
Due to School District	4,989,934.04	9,290,197.77	(4,300,263.73)	(46.29)
Deferred Revenue	4,285,389.07	3,936,680.77	348,708.30	8.86
TOTAL LIABILITIES	17,349,888.91	18,778,589.31	(1,428,700.40)	(7.61)
FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	2,800,745.51	3,011,956.92	(211,211.41)	(7.01)
Workmen's Compensation	2,338,749.00	2,388,525.00	(49,776.00)	(2.08)
Health Insurance	517,333.21	956,761.02	(439,427.81)	(45.93)
Inventory	895,311.80	709,034.21	186,277.59	26.27
Advances		1,743,446.56	(1,743,446.56)	(100.00)
Special Revenue Reserve	8,341,919.64	8,604,874.85	(262,955.21)	(3.06)
Revenue Stabilization	10,098,844.56	10,098,844.56		
General Liability Insurance	931,926.03	1,079,643.56	(147,717.53)	(13.68)
Unreserved:				
Undesignated	13,295,628.78	14,481,446.56	(1,185,817.78)	(8.19)
Total Fund Equity:	39,220,458.53	43,074,533.24	(3,854,074.71)	(8.95)
Total Liabilities & Equity	\$ 56,570,347.44	\$ 61,853,122.55	\$ (5,282,775.11)	(8.54)

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
-GENERAL FUND-
FOR THE NINE MONTHS ENDED MARCH 31, 2007 & 2006
(UNAUDITED)
GAAP Basis

	<u>FY 2007 ACTUALS</u>	<u>FY 2006 ACTUALS</u>	<u>INC(DEC) ACTUAL</u>	<u>PERCENT CHANGE</u>
REVENUE:				
Taxes	\$ 72,769,161.22	\$ 67,971,700.21	\$ 4,797,461.01	7.06
Federal and State Grants in Aid	4,339,511.88	4,379,269.19	(39,757.31)	(0.91)
Nonenterprise charges for sales and services	1,912,437.14	3,640,865.45	(1,728,428.31)	(47.47)
Licenses and Permits	13,781,998.02	15,789,395.36	(2,007,397.34)	(12.71)
Interest	1,891,209.46	1,720,004.68	171,204.78	9.95
Other	4,649,294.38	10,408,304.70	(5,759,010.32)	(55.33)
TOTAL REVENUES:	<u>99,343,612.10</u>	<u>103,909,539.59</u>	<u>(4,565,927.49)</u>	<u>(4.39)</u>
EXPENDITURES:				
Current:				
General Government	17,399,644.96	17,499,236.14	(99,591.18)	(0.57)
Public Safety	34,144,365.37	31,840,446.79	2,303,918.58	7.24
Health and Sanitation	2,272,066.77	2,276,418.60	(4,351.83)	(0.19)
Highways and Streets	15,433,884.07	16,496,996.17	(1,063,112.10)	(6.44)
Welfare and Human Services	869,484.53	953,856.79	(84,372.26)	(8.85)
Education and Library	1,939,122.44	1,904,346.02	34,776.42	1.83
Parks and Recreation	2,564,447.82	2,404,767.56	159,680.26	6.64
Debt Service:				
Principal Retirement	4,944,573.05	5,874,251.12	(929,678.07)	(15.83)
Interest	2,907,096.90	3,310,778.75	(403,681.85)	(12.19)
TOTAL EXPENDITURES:	<u>82,474,685.91</u>	<u>82,561,097.94</u>	<u>(86,412.03)</u>	<u>(0.10)</u>
Excess/(deficiency) of Revenues Over Expenditures	16,868,926.19	21,348,441.65	(4,479,515.46)	(20.98)
OTHER FINANCING SOURCES(USES):				
Proceeds of refunding bonds		(0.06)	0.06	(100.00)
Transfers In	64,662.97	21,763.29	42,899.68	197.12
Transfers Out	(3,030,089.69)	(2,344,565.00)	(685,524.69)	29.24
TOTAL OTHER:	<u>(2,965,426.72)</u>	<u>(2,322,801.77)</u>	<u>(642,624.95)</u>	<u>27.67</u>
Excess(deficiency of rev and other sources over exp and other uses	13,903,499.47	19,025,639.88	(5,122,140.41)	(26.92)
Fund Balance, Beginning of Period	<u>25,316,959.06</u>	<u>24,048,893.36</u>	<u>1,268,065.70</u>	<u>5.27</u>
Fund Balance, End of Period	<u>\$ 39,220,458.53</u>	<u>\$ 43,074,533.24</u>	<u>\$ (3,854,074.71)</u>	<u>(8.95)</u>

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Nine Months Ended March 31, 2007 And 2006
(UNAUDITED)
Budget Basis

	FY 2007 MODIFIED	FY 2007 OBLIGATIONS	FY 2007 UNOBLIGATED	FY 2007 PERCENT	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT
AGENCIES								
ALDERMEN	\$ 197,127.00	\$ 133,414.92	\$ 63,712.08	32.32	\$ 167,064.00	\$ 126,036.13	\$ 41,027.87	24.56
ASSESSORS	780,553.00	548,527.82	232,025.18	29.73	712,175.00	495,814.21	216,360.79	30.38
BUILDING	1,507,186.00	1,127,589.38	379,596.62	25.19	1,510,165.00	1,146,803.03	363,361.97	24.06
CITY CLERK	1,158,838.00	814,652.24	344,185.76	29.70	1,341,809.00	883,536.68	458,272.32	34.15
MEDO	380,823.00	187,794.40	193,028.60	50.69	261,662.00	201,720.34	59,941.66	22.91
CITY SOLICITOR	1,274,640.00	1,254,985.14	19,654.86	1.54	1,444,289.00	1,277,951.34	166,337.66	11.52
FINANCE	1,304,313.00	927,753.67	376,559.33	28.87	1,252,799.00	872,232.82	380,566.18	30.38
CENTRAL PURCHASING	200,000.00	92,553.37	107,446.63	53.72				
INFORMATION SYSTEMS	2,030,336.00	1,590,618.15	439,717.85	21.66	2,189,239.00	1,661,249.54	527,989.46	24.12
MAYOR	304,231.00	214,751.42	89,479.58	29.41	287,706.00	208,557.86	79,148.14	27.51
OFFICE OF YOUTH SERVICES	596,927.00	437,599.34	159,327.66	26.69	552,317.00	403,843.46	148,473.54	26.88
HUMAN RESOURCES	1,011,385.00	374,394.86	636,990.14	62.98	1,005,330.00	131,241.95	874,088.05	86.95
PLANNING	963,019.00	718,990.05	244,028.95	25.34	938,094.00	689,617.96	248,476.04	26.49
BUILDING MAINTENANCE DIVISION	6,921,325.00	6,090,818.27	830,506.73	12.00	7,136,745.00	6,321,837.06	814,907.94	11.42
TAX COLLECTOR	766,812.00	501,010.56	265,801.44	34.66	749,126.00	570,014.17	179,111.83	23.91
FIRE	22,840,146.00	16,922,337.13	5,917,808.87	25.91	21,729,734.00	16,172,905.07	5,556,828.93	25.57
POLICE	22,852,298.00	17,217,081.75	5,635,216.25	24.66	21,324,143.00	15,529,310.44	5,794,832.56	27.17
HEALTH	3,568,561.00	2,282,604.42	1,285,956.58	36.04	3,344,022.00	2,279,360.07	1,064,661.93	31.84
HIGHWAY	21,411,073.00	15,761,580.92	5,649,492.08	26.39	19,767,871.00	15,260,146.02	4,507,724.98	22.80
TRAFFIC	962,213.00	655,207.55	307,005.45	31.91	2,980,398.00	2,072,883.09	907,514.91	30.45
WELFARE	1,310,819.00	873,674.59	437,144.41	33.35	1,271,386.00	996,543.90	274,842.10	21.62
PARKS & RECREATION	3,654,221.00	2,639,414.34	1,014,806.66	27.77	3,378,464.00	2,356,960.54	1,021,503.46	30.24
MCTV	396,754.00	158,159.59	238,594.41	60.14	455,000.00	276,050.90	178,949.10	39.33
LIBRARY	2,780,715.00	1,941,569.95	839,145.05	30.18	2,643,260.00	1,903,398.76	739,861.24	27.99
ELDERLY SERVICES	313,615.00	250,320.64	63,294.36	20.18	303,264.00	227,269.81	75,994.19	25.06
TOTAL AGENCIES	99,487,930.00	73,717,404.47	25,770,525.53	25.90	96,746,062.00	72,065,285.15	24,680,776.85	25.51
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT	400,000.00		400,000.00	100.00				
CONTINGENCY	229,483.00		229,483.00	100.00	285,370.80		285,370.80	100.00
CIVIC CONTRIBUTIONS	152,700.00	128,742.80	23,957.20	15.69	164,340.00	141,962.24	22,377.76	13.62
NON CITY PROGRAMS	68,817.00	69,149.43	(332.43)	(0.48)	68,817.00	68,817.00		
SAFETY REVIEW BOARD	40,000.00	31,179.97	8,820.03	22.05	40,660.00	25,118.37	15,541.63	38.22
COMMUNITY IMPROVEMENT PROGRAM	1,827,638.00	1,827,638.00			2,271,765.00	2,244,565.00	27,200.00	1.20
MOTORIZED EQUIPMENT REPLACEMENT	1,080,000.00	802,592.15	277,407.85	25.69	760,791.97	701,467.59	59,324.38	7.80
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00			1,074,691.00	1,074,691.00		
EMPLOYEE MEDICAL SERVICES	100,000.00	37,195.92	62,804.08	62.80	116,987.23	54,309.50	62,677.73	53.58
CONSERVATION COMMISSION	14,842.00	2,663.84	12,178.16	82.05	10,000.00	2,156.12	7,843.88	78.44
MATURING DEBT	8,341,600.00	4,944,573.05	3,397,026.95	40.72	9,986,025.00	5,874,251.12	4,111,773.88	41.18
INTEREST ON MATURING DEBT	5,441,950.00	2,907,096.90	2,534,853.10	46.58	5,481,700.00	3,310,778.75	2,170,921.25	39.60
TECHNOLOGY RESERVE	250,000.00	185,162.71	64,837.29	25.93	250,000.00	125,286.16	124,713.84	49.89
TRUST FUND (MER)					500,000.00		500,000.00	100.00
TOTAL NON DEPARTMENTAL ITEMS	19,047,030.00	12,035,994.77	7,011,035.23	36.81	21,011,148.00	14,123,402.85	6,887,745.15	32.78
TOTAL GENERAL FUND	\$ 118,534,960.00	\$ 85,753,399.24	\$ 32,781,560.76	27.66	\$ 117,757,210.00	\$ 86,188,688.00	\$ 31,568,522.00	26.81

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department With Restricted Items
For The Nine Months Ended March 31, 2007 And 2006
(UNAUDITED)
Budget Basis

	FY 2007 MODIFIED	FY 2007 OBLIGATIONS	FY 2007 UNOBLIGATED	FY 2007 PERCENT	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT
AGENCIES								
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	585,861.00	418,220.85	167,640.15	28.61	576,470.00	396,595.10	179,874.90	31.20
BUILDING	1,077,690.00	819,407.96	258,282.04	23.97	1,121,461.00	809,489.89	311,971.11	27.82
CITY CLERK	900,902.00	630,986.67	269,915.33	29.96	1,101,995.00	710,969.40	391,025.60	35.48
MEDO	305,517.00	157,295.68	148,221.32	48.51	206,439.00	159,876.94	46,562.06	22.55
CITY SOLICITOR	974,910.00	715,530.90	259,379.10	26.61	986,659.00	629,538.25	357,120.75	36.19
FINANCE	1,025,592.00	747,611.96	277,980.04	27.10	1,047,625.00	725,850.25	321,774.75	30.71
CENTRAL PURCHASING`	144,500.00	72,950.09	71,549.91	49.52				
INFORMATION SYSTEMS	1,606,835.00	1,312,563.44	294,271.56	18.31	1,811,723.00	1,377,670.04	434,052.96	23.96
MAYOR	229,116.00	157,725.06	71,390.94	31.16	218,554.00	156,343.02	62,210.98	28.46
OFFICE OF YOUTH SERVICES	442,218.00	317,218.73	124,999.27	28.27	424,840.00	308,270.58	116,569.42	27.44
HUMAN RESOURCES	724,599.00	530,099.58	194,499.42	26.84	723,452.00	543,287.38	180,164.62	24.90
PLANNING	723,578.00	544,579.89	178,998.11	24.74	725,677.00	535,054.56	190,622.44	26.27
BUILDING MAINTENANCE DIVISION	6,465,169.00	5,775,774.52	689,394.48	10.66	6,806,539.00	6,061,472.87	745,066.13	10.95
TAX COLLECTOR	541,133.00	369,402.36	171,730.64	31.74	587,954.00	435,899.04	152,054.96	25.86
FIRE	16,943,891.00	12,713,996.09	4,229,894.91	24.96	16,333,849.00	12,231,723.53	4,102,125.47	25.11
POLICE	17,290,545.00	13,014,067.51	4,276,477.49	24.73	16,655,136.00	11,834,554.52	4,820,581.48	28.94
HEALTH	2,624,350.00	1,705,128.99	919,221.01	35.03	2,555,748.00	1,750,186.70	805,561.30	31.52
HIGHWAY	17,664,423.00	13,045,929.63	4,618,493.37	26.15	16,405,469.00	12,703,892.69	3,701,576.31	22.56
TRAFFIC	637,945.00	478,884.27	159,060.73	24.93	2,697,487.00	1,873,828.57	823,658.43	30.53
WELFARE	1,091,026.00	724,706.68	366,319.32	33.58	1,099,324.00	833,571.95	265,752.05	24.17
PARKS & RECREATION	3,001,623.00	2,101,370.78	900,252.22	29.99	2,776,524.00	1,911,771.77	864,752.23	31.15
MCTV	396,754.00	158,159.59	238,594.41	60.14	433,600.00	276,050.90	157,549.10	36.34
LIBRARY	2,066,940.00	1,491,377.08	575,562.92	27.85	2,107,021.00	1,500,522.24	606,498.76	28.78
ELDERLY SERVICES	214,043.00	182,575.13	31,467.87	14.70	220,659.00	168,795.79	51,863.21	23.50
TOTAL AGENCIES	77,749,160.00	58,238,063.44	19,511,096.56	25.09	77,694,205.00	57,987,715.98	19,706,489.02	25.36
RESTRICTED ITEMS								
HEALTH INSURANCE	9,944,148.00	6,865,241.98	3,078,906.02	30.96	8,245,674.00	6,172,741.66	2,072,932.34	25.14
DENTAL INSURANCE	820,615.00	573,991.72	246,623.28	30.05	852,642.00	569,231.63	283,410.37	33.24
DEATH BENEFIT	59,069.00	46,739.97	12,329.03	20.87	85,474.00	44,675.96	40,798.04	47.73
WORKER'S COMPENSATION	1,254,400.00	562,227.38	692,172.62	55.18	945,176.00	810,010.58	135,165.42	14.30
DISABILITY INSURANCE	56,881.00	45,033.52	11,847.48	20.83	79,924.00	43,945.49	35,978.51	45.02
CITY RETIREMENT	3,137,728.00	2,336,083.06	801,644.94	25.55	2,323,317.00	1,624,372.82	698,944.18	30.08
FIRE STATE PENSION	2,007,754.00	1,591,313.84	416,440.16	20.74	2,063,974.00	1,525,180.73	538,793.27	26.10
POLICE STATE PENSION	1,135,292.00	973,853.14	161,438.86	14.22	1,229,735.00	884,226.38	345,508.62	28.10
FICA	2,507,842.00	1,783,341.97	724,500.03	28.89	2,580,878.00	1,739,311.72	841,566.28	32.61
UNEMPLOYMENT	29,000.00	16,494.65	12,505.35	43.12	20,000.00	31,492.00	(11,492.00)	(57.46)
TUITION	50,000.00	38,243.37	11,756.63	23.51	50,000.00	41,173.74	8,826.26	17.65
CGL INSURANCE	736,542.00	646,776.43	89,765.57	12.19	575,564.00	591,779.43	(16,215.43)	(2.82)
TOTAL RESTRICTED ITEMS	21,739,271.00	15,479,341.03	6,259,929.97	28.80	19,052,358.00	14,078,142.14	4,974,215.86	26.11

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department With Restricted Items
 For The Nine Months Ended March 31, 2007 And 2006
 (UNAUDITED)
 Budget Basis

	FY 2007 MODIFIED	FY 2007 OBLIGATIONS	FY 2007 UNOBLIGATED	FY 2007 PERCENT	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT	400,000.00		400,000.00	100.00				
CONTINGENCY	229,483.00		229,483.00	100.00	285,370.80		285,370.80	100.00
CIVIC CONTRIBUTIONS	152,700.00	128,742.80	23,957.20	15.69	164,340.00	141,962.24	22,377.76	13.62
NON CITY PROGRAMS	68,817.00	69,149.43	(332.43)	(0.48)	68,817.00	68,817.00		
SAFETY REVIEW BOARD	40,000.00	31,179.97	8,820.03	22.05	40,660.00	25,118.37	15,541.63	38.22
COMMUNITY IMPROVEMENT PROGRAM	1,827,638.00	1,827,638.00			2,271,765.00	2,244,565.00	27,200.00	1.20
MOTORIZED EQUIPMENT REPLACEMENT	1,080,000.00	802,592.15	277,407.85	25.69	760,791.97	701,467.59	59,324.38	7.80
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00			1,074,691.00	1,074,691.00		
EMPLOYEE MEDICAL SERVICES	100,000.00	37,195.92	62,804.08	62.80	116,987.23	54,309.50	62,677.73	53.58
CONSERVATION COMMISSION	14,341.00	2,663.84	11,677.16	81.43	9,499.00	1,583.15	7,915.85	83.33
MATURING DEBT	8,341,600.00	4,944,573.05	3,397,026.95	40.72	9,986,025.00	5,874,251.12	4,111,773.88	41.18
INTEREST ON MATURING DEBT	5,441,950.00	2,907,096.90	2,534,853.10	46.58	5,481,700.00	3,310,778.75	2,170,921.25	39.60
TECHNOLOGY RESERVE	250,000.00	185,162.71	64,837.29	25.93	250,000.00	125,286.16	124,713.84	49.89
TRUST FUND (MER)					500,000.00	500,000.00		
TOTAL NON DEPARTMENTAL ITEMS	19,046,529.00	12,035,994.77	7,010,534.23	36.81	21,010,647.00	14,122,829.88	6,887,817.12	32.78
TOTAL GENERAL FUND	<u>\$ 118,534,960.00</u>	<u>\$ 85,753,399.24</u>	<u>\$ 32,781,560.76</u>	<u>27.66</u>	<u>\$ 117,757,210.00</u>	<u>\$ 86,188,688.00</u>	<u>\$ 31,568,522.00</u>	<u>26.81</u>

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2007
 (UNAUDITED)
 Budget Basis

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES				
ASSESSORS	\$ 795,600.00	\$ 690,564.49	\$ 105,035.51	13.20
BUILDING	2,050,000.00	1,753,112.82	296,887.18	14.48
CITY CLERK	1,727,655.00	670,913.27	1,056,741.73	61.17
MEDO	264,282.00	53,175.84	211,106.16	79.88
CITY SOLICITOR	460,751.00	65,000.00	395,751.00	85.89
FINANCE	10,257,654.00	3,790,879.88	6,466,774.12	63.04
INFORMATION SYSTEMS	40,210.00	29,435.84	10,774.16	26.79
MAYOR		36.74	(36.74)	
HUMAN RESOURCES	12,000.00	8,746.74	3,253.26	27.11
PLANNING BOARD	349,000.00	176,377.93	172,622.07	49.46
BUILDING MAINTENANCE DIVISION	5,861,370.00	3,027,104.40	2,834,265.60	48.36
TAX COLLECTOR	16,947,400.00	11,747,638.50	5,199,761.50	30.68
FIRE	418,250.00	376,065.65	42,184.35	10.09
POLICE	917,596.00	473,363.09	444,232.91	48.41
HEALTH	2,078,253.00	1,166,615.34	911,637.66	43.87
HIGHWAY	3,568,494.00	2,808,152.44	760,341.56	21.31
TRAFFIC	31,800.00	5,913.20	25,886.80	81.41
WELFARE	95,000.00	57,544.09	37,455.91	39.43
CEMETERY, PARKS & RECREATION	642,755.00	351,454.41	291,300.59	45.32
CIP		2,579.40	(2,579.40)	
TOTAL AGENCIES	<u>\$ 46,518,070.00</u>	<u>\$ 27,254,674.07</u>	<u>\$ 19,263,395.93</u>	<u>41.41</u>

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2007
(UNAUDITED)
Budget Basis

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	40,000.00	12,070.54	27,929.46	69.82
MISCELLANEOUS TAXES	62,000.00	8,997.36	53,002.64	85.49
INTEREST AND PENALTIES	583,000.00	324,080.28	258,919.72	44.41
CABLE FRANCHISE FEES	1,050,000.00	395,412.04	654,587.96	62.34
TOTAL TAXES, INTEREST AND PENALTIES	1,735,000.00	740,560.22	994,439.78	57.32
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,820,000.00	11,738,464.37	5,081,535.63	30.21
LICENSES	421,450.00	120,519.00	300,931.00	71.40
PERMITS	2,427,400.00	1,949,643.15	477,756.85	19.68
TOTAL LICENSES AND PERMITS	19,668,850.00	13,808,626.52	5,860,223.48	29.79
INTERGOVERNMENTAL				
FEDERAL REVENUES	237,000.00	120,521.65	116,478.35	49.15
PAYMENTS IN LIEU OF TAXES	771,000.00	627,999.16	143,000.84	18.55
STATE REVENUES	6,417,834.00	3,590,991.07	2,826,842.93	44.05
TOTAL INTERGOVERNMENTAL	7,425,834.00	4,339,511.88	3,086,322.12	41.56
SALES AND SERVICES				
GENERAL REVENUES	171,925.00	114,591.25	57,333.75	33.35
PUBLIC SAFETY	179,400.00	122,083.86	57,316.14	31.95
HIGHWAY	560,200.00	468,778.09	91,421.91	16.32
TRAFFIC	200.00	1,551.91	(1,351.91)	(675.96)
SANITATION	30,000.00	12,916.41	17,083.59	56.95
HEALTH		7,138.00	(7,138.00)	
CEMETERY, PARKS & RECREATION	159,645.00	234,990.53	(75,345.53)	(47.20)
ZONING BOARD	27,000.00	43,899.38	(16,899.38)	(62.59)
PARKING VIOLATIONS	18,000.00	8,400.00	9,600.00	53.33
COURT FINES	65,000.00	71,066.97	(6,066.97)	(9.33)
OTHER FINES		(1,985.66)	1,985.66	
FEES	995,280.00	708,687.83	286,592.17	28.80
WITNESS FEES	95,100.00	93,214.07	1,885.93	1.98
TOTAL SALES AND SERVICES	2,301,750.00	1,885,332.64	416,417.36	18.09
OTHER REVENUE SOURCES				
INTEREST INCOME	2,434,000.00	1,766,209.46	667,790.54	27.44
FUND TRANSFERS	2,768,194.00	64,662.97	2,703,531.03	97.66
REIMBURSEMENTS	1,060,906.00	189,475.67	871,430.33	82.14
RENTALS & LEASES	758,200.00	35,069.75	723,130.25	95.37
SCHOOL CHARGEBACKS	8,264,748.00	4,361,173.10	3,903,574.90	47.23
MISCELLANEOUS	100,588.00	64,051.86	36,536.14	36.32
TOTAL OTHER REVENUE SOURCES	15,386,636.00	6,480,642.81	8,905,993.19	57.88
TOTAL	<u>\$ 46,518,070.00</u>	<u>\$ 27,254,674.07</u>	<u>\$ 19,263,395.93</u>	<u>41.41</u>

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2007 And 2006
(UNAUDITED)
Budget Basis

	ACTUAL FY 2006	MODIFIED BUDGET	DIFFERENCE ACTUAL 06 VS BUDGET 07	PERCENT DIFF OF FY06 VS FY07	9 MONTHS ACTUAL FY06	9 MONTHS ACTUAL FY07	DIFFERENCE ACTUAL 05 VS ACTUAL 06	PERCENT DIFF OF FY05 VS FY06
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	\$ 35,223.00	\$ 40,000.00	\$ 4,777.00	13.56	\$ 11,334.00	\$ 12,070.00	\$ 736.00	6.50
MISCELLANEOUS TAXES	37,844.00	62,000.00	24,156.00	63.83	32,306.00	8,997.00	(23,308.00)	(72.15)
INTEREST AND PENALTIES	582,657.00	583,000.00	343.00	0.06	298,697.00	324,080.00	25,383.00	8.50
CABLE FRANCHISE FEES	987,449.00	1,050,000.00	62,551.00	6.33	357,429.00	395,412.00	37,983.00	10.63
TOTAL TAXES, INTEREST AND PENALTIES	1,643,173.00	1,735,000.00	91,827.00	5.59	699,766.00	740,560.00	40,794.00	5.83
LICENSES AND PERMITS								
AUTO REGISTRATIONS	16,244,113.00	16,820,000.00	575,887.00	3.55	11,814,085.00	11,738,464.00	(75,620.00)	(0.64)
LICENSES	432,468.00	421,450.00	(11,018.00)	(2.55)	147,001.00	120,519.00	(26,482.00)	(18.01)
PERMITS	4,950,114.00	2,427,400.00	(2,522,714.00)	(50.96)	3,844,960.00	1,949,643.00	(1,895,316.00)	(49.29)
TOTAL LICENSES AND PERMITS	21,626,695.00	19,668,850.00	(1,957,845.00)	(9.05)	15,806,046.00	13,808,626.00	(1,997,419.00)	(12.64)
INTERGOVERNMENTAL								
FEDERAL REVENUES	349,980.00	237,000.00	(112,980.00)	(32.28)	120,048.00	120,521.00	473.00	0.39
PAYMENTS IN LIEU OF TAXES	655,072.00	771,000.00	115,928.00	17.70	655,072.00	627,999.00	(27,072.00)	(4.13)
STATE REVENUES	6,449,250.00	6,417,834.00	(31,416.00)	(0.49)	3,604,085.00	3,590,991.00	(13,093.00)	(0.36)
TOTAL INTERGOVERNMENTAL	7,454,302.00	7,425,834.00	(28,468.00)	(0.38)	4,379,205.00	4,339,511.00	(39,693.00)	(0.91)
SALES AND SERVICES								
GENERAL REVENUES	148,673.00	171,925.00	23,252.00	15.64	120,334.00	114,591.00	(5,742.00)	(4.77)
PUBLIC SAFETY	179,437.00	179,400.00	(37.00)	(0.02)	125,757.00	122,083.00	(3,673.00)	(2.92)
HIGHWAY	522,175.00	560,200.00	38,025.00	6.79	464,109.00	468,778.00	4,669.00	1.01
TRAFFIC	754,458.00	200.00	(754,258.00)	(99.97)	552,656.00	1,551.00	(551,104.00)	(99.72)
CIVIC CENTER PARKING	198,427.00		(198,427.00)	(100.00)	182,306.00		(182,306.00)	(100.00)
SANITATION	29,565.00	30,000.00	435.00	1.47	25,240.00	12,916.00	(12,323.00)	(48.83)
HEALTH	9,185.00		(9,185.00)	(100.00)	7,175.00	7,138.00	(37.00)	(0.52)
CEMETERY, PARKS & RECREATION	214,927.00	159,645.00	(55,282.00)	(25.72)	152,920.00	234,990.00	82,070.00	53.67
ZONING BOARD	38,860.00	27,000.00	(11,860.00)	(30.52)	29,565.00	43,899.00	14,334.00	48.48
PARKING VIOLATIONS	1,229,692.00	18,000.00	(1,211,692.00)	(98.54)	925,601.00	8,400.00	(917,201.00)	(99.09)
COURT FINES	87,418.00	65,000.00	(22,418.00)	(25.64)	59,351.00	71,066.00	11,715.00	19.74
OTHER FINES	25,628.00		(25,628.00)	(100.00)	18,228.00	(1,985.00)	(20,213.00)	(110.89)
FEES	1,176,470.00	995,280.00	(181,190.00)	(15.40)	913,119.00	708,687.00	(204,431.00)	(22.39)
WITNESS FEES	84,967.00	95,100.00	10,133.00	11.93	49,468.00	93,214.00	43,746.00	88.43
TOTAL SALES AND SERVICES	4,699,882.00	2,301,750.00	(2,398,132.00)	(51.03)	3,625,829.00	1,885,332.00	(1,740,496.00)	(48.00)
OTHER REVENUE SOURCES								
INTEREST INCOME	2,218,008.00	2,434,000.00	215,992.00	9.74	1,720,005.00	1,766,209.00	46,204.00	2.69
FUND TRANSFERS	817,953.00	2,768,194.00	1,950,241.00	238.43	21,863.00	64,662.00	42,799.00	195.76
REIMBURSEMENTS	961,307.00	1,060,906.00	99,599.00	10.36	653,154.00	189,475.00	(463,678.00)	(70.99)
RENTALS & LEASES	772,623.00	758,200.00	(14,423.00)	(1.87)	385,418.00	35,069.00	(350,348.00)	(90.90)
SCHOOL CHARGEBACKS	8,062,865.00	8,264,748.00	201,883.00	2.50	5,404,877.00	4,361,173.00	(1,043,703.00)	(19.31)
MISCELLANEOUS	26,544.00	100,588.00	74,044.00	278.95	54,378.00	64,051.00	9,673.00	17.79
TOTAL OTHER REVENUE SOURCES	12,859,300.00	15,386,636.00	2,527,336.00	19.65	8,239,695.00	6,480,642.00	(1,759,052.00)	(21.35)
TOTAL	\$ 48,283,352.00	\$ 46,518,070.00	\$ (1,765,282.00)	(3.66)	\$ 32,750,541.00	\$ 27,254,674.00	\$ (5,495,866.00)	(16.78)

City of Manchester, New Hampshire
Combining Balance Sheet
- Special Revenue Funds -
March 31, 2007
(Unaudited)

	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
ASSETS:								
Cash and Cash Equivalents	\$ 174,061.73	\$ 1,497,932.68	\$ 38,302.78	\$ (17,710.94)	\$ (4,135.00)	\$ 2,111,938.85		\$ 3,800,390.10
Restricted Cash				1,611,847.66	1,550,837.06		\$ 236,013.98	3,398,698.70
Investments						1,768,423.33		1,768,423.33
Receivables	5,898,377.13			379,915.70		1,406.73	220,603.29	6,500,302.85
TOTAL ASSETS:	\$ 6,072,438.86	\$ 1,497,932.68	\$ 38,302.78	\$ 1,974,052.42	\$ 1,546,702.06	\$ 3,881,768.91	\$ 456,617.27	\$ 15,467,814.98
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	\$ 6,003,000.00	\$ 47,352.69	\$ 479,505.93	\$ 386,421.03				\$ 6,916,279.65
Accrued Liabilities		2,501.24	4,669.87	30,232.02				37,403.13
Other				273,403.26			\$ 221,000.00	494,403.26
Due to Other Funds	69,438.86							69,438.86
Deferred Revenue				1,611,847.66				1,611,847.66
TOTAL LIABILITIES	6,072,438.86	49,853.93	484,175.80	2,301,903.97			221,000.00	9,129,372.56
Fund Balances:								
Reserved for:								
Encumbrances		212,236.44	403,548.14	291,270.58	\$ 8,200.00			915,255.16
Land held for resale					313,029.02			313,029.02
Arts & Cultural Events					129,720.36			129,720.36
Unreserved:								
Undesignated Fund Balance		1,235,842.31	(849,421.16)	(619,122.13)	1,095,752.68	\$ 3,881,768.91	235,617.27	4,980,437.88
Total Fund Equity:		1,448,078.75	(445,873.02)	(327,851.55)	1,546,702.06	3,881,768.91	235,617.27	6,338,442.42
Total Liabilities & Equity	\$ 6,072,438.86	\$ 1,497,932.68	\$ 38,302.78	\$ 1,974,052.42	\$ 1,546,702.06	\$ 3,881,768.91	\$ 456,617.27	\$ 15,467,814.98

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
-Special Revenue Funds-
For the Nine Months Ended March 31, 2007
(UNAUDITED)
GAAP Basis

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid			\$ 2,433,696.27	\$ 4,822,689.24				\$ 7,256,385.51
Nonenterprise Charges for Sales and Services				156,048.64				156,048.64
Interest				1,449.94	\$ 31,805.54	\$ 82,531.35	\$ 18,886.77	134,673.60
Other				153,692.94	293,699.29	1,772,854.02		2,220,246.25
TOTAL REVENUES:			2,433,696.27	5,133,880.76	325,504.83	1,855,385.37	18,886.77	9,767,354.00
EXPENDITURES								
Current								
General Government		\$ 945,790.02	2,071,085.53	831,235.96	1,585.00	1,111.15		3,850,807.66
Public Safety		73,278.60		1,382,517.40				1,455,796.00
Health and Sanitation			29,385.38	938,583.35				967,968.73
Highways and Streets		697,128.48	576,584.95	3,157,968.74				4,431,682.17
Welfare and Human Services		221.39		95,795.81				96,017.20
Parks and Recreation		226,432.56	149,834.74	460,486.37	8,800.00			845,553.67
TOTAL EXPENDITURES		1,942,851.05	2,826,890.60	6,866,587.63	10,385.00	1,111.15		11,647,825.43
Excess/(Deficiency) of Revenues Over Expenditures		(1,942,851.05)	(393,194.33)	(1,732,706.87)	315,119.83	1,854,274.22	18,886.77	(1,880,471.43)
OTHER FINANCING SOURCES(USES):								
Transfers In		2,055,638.00	3,522.75	202,451.69				2,261,612.44
Transfers Out		(227,576.54)	(423.13)	(6,102.48)				(234,102.15)
TOTAL OTHER		1,828,061.46	3,099.62	196,349.21				2,027,510.29
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses		(114,789.59)	(390,094.71)	(1,536,357.66)	315,119.83	1,854,274.22	18,886.77	147,038.86
Fund Balance, Beginning of Period		1,562,868.34	(55,778.31)	1,208,506.11	1,231,582.23	2,027,494.69	216,730.50	6,191,403.56
Fund Balance, End of Period		<u>\$ 1,448,078.75</u>	<u>\$ (445,873.02)</u>	<u>\$ (327,851.55)</u>	<u>\$ 1,546,702.06</u>	<u>\$ 3,881,768.91</u>	<u>\$ 235,617.27</u>	<u>\$ 6,338,442.42</u>

City of Manchester, New Hampshire
Combining Balance Sheet
-Enterprise Funds-
March 31, 2007
(Unaudited)

	Environmental Protection Division	Water	Aviation	Recreation	Parking	Total Enterprise Funds
ASSETS:						
Cash and Cash Equivalents	\$ (894,222.43)	\$ 4,739,622.18	\$ 300.00	\$ (1,042,598.08)	\$ 1,376,896.53	\$ 4,179,998.20
Restricted Cash	1,190,209.88	8,037,708.59	31,471,046.53	2,190,052.90		42,889,017.90
Investments		4,067,636.57	27,392,299.23			31,459,935.80
Receivables	7,646,515.34	2,749,250.35	3,343,576.03	155,385.69	205,375.78	14,100,103.19
Prepaid Items	22,445.02	1,066,122.23	3,315,466.07	42,391.57		4,446,424.89
Inventories	55,671.71	849,117.61	180,776.78			1,085,566.10
Property and Equipment, Net	120,068,631.23	104,491,324.73	368,394,908.96	6,009,441.27	8,693,605.55	607,657,911.74
TOTAL ASSETS:	\$ 128,089,250.75	\$ 126,000,782.26	\$ 434,098,373.60	\$ 7,354,673.35	\$ 10,275,877.86	\$ 705,818,957.82
LIABILITIES AND NET ASSETS						
LIABILITIES:						
Accounts Payable	\$ 564,350.98	\$ 428,114.38	\$ 2,429,414.76	\$ 86,597.89	\$ 7,460.74	\$ 3,515,938.75
Retainage Payable	833,869.55	1,277,068.86				2,110,938.41
Accrued Liabilities	661,010.55	823,553.41	4,592,919.62	129,139.29		6,206,622.87
Other	91,874.25	195,252.69	932,000.88	66,936.05	9,990.95	1,296,054.82
Due to state of NH	9,824,045.98					9,824,045.98
Due to Other Funds			357,519.39	190,701.00		548,220.39
Bonds Payable	18,581,308.16	49,579,367.49	245,834,493.44	6,782,701.89	6,276,899.21	327,054,770.19
Accrual for Compensated Absences	325,765.39	1,192,188.92	366,074.65	224,354.33		2,108,383.29
Deferred Revenue				4,905.00		4,905.00
TOTAL LIABILITIES	30,882,224.86	53,495,545.75	254,512,422.74	7,485,335.45	6,294,350.90	352,669,879.70
NET ASSETS:						
Invested in Capital Assets, net of related debt	91,052,626.08	56,325,293.09	122,412,427.16	1,342,617.74	2,416,706.34	273,549,670.41
Retained Earnings:						
Reserved for Equipment Replacement	345,752.13					345,752.13
Reserved for Coverage Account			136,464.15			136,464.15
Reserved for PFCs			3,837,491.83			3,837,491.83
Reserved for Revenue Bond O&M		1,665,000.00	7,701,000.00			9,366,000.00
Reserved for Revenue Fund			2,700,752.24			2,700,752.24
Unreserved	5,808,647.68	14,514,943.42	42,797,815.48	(1,473,279.84)	1,564,820.62	63,212,947.36
Total Net Assets	97,207,025.89	72,505,236.51	179,585,950.86	(130,662.10)	3,981,526.96	353,149,078.12
Total Liabilities & Net Assets	\$ 128,089,250.75	\$ 126,000,782.26	\$ 434,098,373.60	\$ 7,354,673.35	\$ 10,275,877.86	\$ 705,818,957.82

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds -
For the Nine Months Ended March 31, 2007
(Unaudited)
GAAP Basis

	Environmental Protection Division	Water Works	Aviation	Recreation	Parking	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	\$ 9,069,398.21	\$ 11,856,210.78	\$ 30,356,178.05	\$ 1,269,349.58	\$ 2,588,935.17	\$ 55,140,071.79
Contributions Operations	281,255.30					281,255.30
Other		30,356.24	3,187,577.33	190.48	858,463.93	4,076,587.98
Total Operating Revenues:	<u>9,350,653.51</u>	<u>11,886,567.02</u>	<u>33,543,755.38</u>	<u>1,269,540.06</u>	<u>3,447,399.10</u>	<u>59,497,915.07</u>
Operating Expenses:						
Personnel Services	2,364,788.87	4,492,753.45	4,826,622.38	1,172,795.14	345,988.39	13,202,948.23
Plant Maintenance	10,837,142.29	1,335,916.81	654,347.18	98,657.44	12,448.52	12,938,512.24
Light / Heat and Power	1,606,742.03	771,294.33	1,756,964.31	255,926.54	16,848.04	4,407,775.25
General and Administrative	443,553.19	1,548,148.25	12,709,388.54	257,550.44	1,860,313.02	16,818,953.44
Depreciation and Amortization	3,722,805.00	1,712,988.92	11,959,570.12	286,419.64	175,684.52	17,857,468.20
Total Operating Expenses:	<u>18,975,031.38</u>	<u>9,861,101.76</u>	<u>31,906,892.53</u>	<u>2,071,349.20</u>	<u>2,411,282.49</u>	<u>65,225,657.36</u>
Operating Income (Loss) Over Expenditures	<u>(9,624,377.87)</u>	<u>2,025,465.26</u>	<u>1,636,862.85</u>	<u>(801,809.14)</u>	<u>1,036,116.61</u>	<u>(5,727,742.29)</u>
Non Operating Revenues (Expenses), Net						
Soundproofing Program Grant			2,308,864.71			2,308,864.71
Interest Income	60,951.34	626,955.95	2,420,213.35	(109,604.75)	41,509.26	3,040,025.15
Interest Expense	(734,953.16)	(1,859,855.96)	(11,741,877.78)	(93,155.13)	(161,088.50)	(14,590,930.53)
Gain (Loss) on Disposal of Property and Equipment		2,340.90		94,656.84		96,997.74
Transfers In					1,000,000.00	1,000,000.00
Transfers Out		(62,083.57)				(62,083.57)
Transfer of capital assets, net of debt				(5,759,409.45)	2,064,989.59	(3,694,419.86)
Passenger Facility Charges			3,452,563.49			3,452,563.49
Customer Facility Charges			1,894,697.09			1,894,697.09
Rent and Other	106,446.66			110,349.00		216,795.66
Bond issuance costs		1,800.00	(199,005.05)			(197,205.05)
Total Non Operating Revenues (Expenses)	<u>(567,555.16)</u>	<u>(1,290,842.68)</u>	<u>(1,864,544.19)</u>	<u>(5,757,163.49)</u>	<u>2,945,410.35</u>	<u>(6,534,695.17)</u>
Net Income Before Capital Contributions	<u>(10,191,933.03)</u>	<u>734,622.58</u>	<u>(227,681.34)</u>	<u>(6,558,972.63)</u>	<u>3,981,526.96</u>	<u>(12,262,437.46)</u>
Capital Contributions	<u>176,468.34</u>	<u>2,099,612.78</u>	<u>11,010,626.62</u>			<u>13,286,707.74</u>
Changes In Net Assets	<u>(10,015,464.69)</u>	<u>2,834,235.36</u>	<u>10,782,945.28</u>	<u>(6,558,972.63)</u>	<u>3,981,526.96</u>	<u>1,024,270.28</u>
Fund Net Assets, Beginning of Period	<u>107,222,490.58</u>	<u>69,671,001.15</u>	<u>168,803,005.58</u>	<u>6,428,310.53</u>		<u>352,124,807.84</u>
Fund Net Assets, End of Period	<u>\$ 97,207,025.89</u>	<u>\$ 72,505,236.51</u>	<u>\$ 179,585,950.86</u>	<u>\$ (130,662.10)</u>	<u>\$ 3,981,526.96</u>	<u>\$ 353,149,078.12</u>

City of Manchester, New Hampshire
Combining Balance Sheet
- Permanent Trust Funds -
March 31, 2007
(Unaudited)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	\$ 802,025.01	\$ 28,561.05	\$ 830,586.06
Restricted cash and cash equivalent		65,557.48	65,557.48
Investments	15,314,550.57	2,962,668.81	18,277,219.38
Receivables	2,180.59		2,180.59
TOTAL ASSETS:	<u>\$ 16,118,756.17</u>	<u>\$ 3,056,787.34</u>	<u>\$ 19,175,543.51</u>
LIABILITIES AND FUND EQUITY			
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	\$ 16,118,756.17		\$ 16,118,756.17
Library Trust Funds		\$ 3,056,787.34	3,056,787.34
Total Fund Equity:	<u>16,118,756.17</u>	<u>3,056,787.34</u>	<u>19,175,543.51</u>
Total Liabilities & Fund Equity	<u>\$ 16,118,756.17</u>	<u>\$ 3,056,787.34</u>	<u>\$ 19,175,543.51</u>

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the Nine months ended March 31, 2007
(UNAUDITED)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	\$ 600,462.47	\$ 74,169.18	\$ 674,631.65
Contributions	62,135.00	30,172.22	92,307.22
Net gain (loss) on securities	438,954.95	145,034.97	583,989.92
TOTAL REVENUES:	<u>1,101,552.42</u>	<u>249,376.37</u>	<u>1,350,928.79</u>
EXPENSES			
General Administrative		77,083.42	77,083.42
Investment management fee	3,092.35	13,497.40	16,589.75
TOTAL EXPENSES	<u>3,092.35</u>	<u>90,580.82</u>	<u>93,673.17</u>
Excess/(deficiency) of Revenues Over Expenditures	1,098,460.07	158,795.55	1,257,255.62
Fund Balance, Beginning of Period	<u>15,020,296.10</u>	<u>2,897,991.79</u>	<u>17,918,287.89</u>
Fund Balance, End of Period	<u><u>\$ 16,118,756.17</u></u>	<u><u>\$ 3,056,787.34</u></u>	<u><u>\$ 19,175,543.51</u></u>

City of Manchester, New Hampshire
Combining Balance Sheet
- Fiduciary Trust & Agency Funds -
March 31, 2007
(Unaudited)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents		\$ (362,146.66)		\$ (362,146.66)
Investments	\$ 114,933,962.00	18,491,957.92		133,425,919.92
Receivables	1,534,353.00			1,534,353.00
Prepaid expenses	7,900.00			7,900.00
Equipment	176,560.00			176,560.00
TOTAL ASSETS:	<u>\$ 116,652,775.00</u>	<u>\$ 18,129,811.26</u>		<u>\$ 134,782,586.26</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 135,068.00			\$ 135,068.00
Accrued liabilities	883,526.00			883,526.00
TOTAL LIABILITIES	1,018,594.00			1,018,594.00
FUND EQUITY:				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	115,634,181.00	\$ 18,129,811.26		133,763,992.26
Total Fund Equity:	115,634,181.00	18,129,811.26		133,763,992.26
Total Liabilities & Fund Equity	<u>\$ 116,652,775.00</u>	<u>\$ 18,129,811.26</u>		<u>\$ 134,782,586.26</u>

CITY OF MANCHESTER, NEW HAMPSHIRE
DISCRETE COMPONENT UNITS
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS
FOR THE NINE MONTHS ENDED MARCH 31, 2007
(UNAUDITED)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest		777,692.01		777,692.01
appreciation in fair value of inves		571,251.96		571,251.96
Net investment income		1,348,943.97		1,348,943.97
Total additions		1,348,943.97		1,348,943.97
Deductions				
Benefits paid directly to participa		1,382,217.39		1,382,217.39
Administrative expenses		44,617.56		44,617.56
Total deductions		1,426,834.95		1,426,834.95
Net Increase (Decrease)		(77,890.98)		(77,890.98)
Retained Earnings, Beginning of Period	115,634,181.00	18,207,702.24		133,841,883.24
Retained Earnings, End of Period	\$ 115,634,181.00	\$ 18,129,811.26		\$ 133,763,992.26

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>ALDERMEN</u>					
SALARIES & WAGES	52,500	52,500	52,500	70,000	25.0%
EMPLOYEE BENEFITS	59,306	73,536	80,915	126,284	41.8%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	154			843	100.0%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	111,960	126,036	133,415	197,127	32.3%
TOTAL REVENUES					
<u>ASSESSORS</u>					
SALARIES & WAGES	367,374	377,333	401,378	551,019	27.2%
EMPLOYEE BENEFITS	95,796	99,219	130,307	193,134	32.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	175	2,525		4,924	100.0%
OTHER PURCHASED SERVICES	9,005	11,492	13,654	22,436	39.1%
SUPPLIES & MATERIALS	4,032	3,915	2,369	6,145	61.5%
CAPITAL OUTLAY	2,752	405	30	1,200	97.5%
MISCELLANEOUS	820	925	790	1,695	53.4%
TOTAL EXPENSES	479,954	495,814	548,528	780,553	29.7%
TOTAL REVENUES	772,319	709,349	690,564	795,600	13.2%
<u>BUILDING & HOUSING CODE</u>					
SALARIES & WAGES	753,967	779,482	789,369	1,029,028	23.3%
EMPLOYEE BENEFITS	254,671	274,676	308,761	414,227	25.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	2,592	4,384	3,521	5,300	33.6%
OTHER PURCHASED SERVICES	36,798	82,335	20,229	47,131	57.1%
SUPPLIES & MATERIALS	3,918	4,606	3,787	9,000	57.9%
CAPITAL OUTLAY					
MISCELLANEOUS	929	1,320	1,922	2,500	23.1%
TOTAL EXPENSES	1,052,875	1,146,803	1,127,589	1,507,186	25.2%
TOTAL REVENUES	1,604,782	1,513,592	1,753,113	2,050,000	14.5%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>CITY CLERK</u>					
SALARIES & WAGES	\$ 597,821	\$ 580,586	\$ 550,170	733,952	25.0%
EMPLOYEE BENEFITS	169,884	174,398	183,469	256,123	28.4%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	16,470	14,825	15,087	20,700	27.1%
OTHER PURCHASED SERVICES	144,430	75,498	39,829	92,913	57.1%
SUPPLIES & MATERIALS	6,740	5,417	9,159	17,150	46.6%
CAPITAL OUTLAY	6,749			7,000	100.0%
MISCELLANEOUS	36,799	32,813	16,938	31,000	45.4%
TOTAL EXPENSES	978,893	883,537	814,652	1,158,838	29.7%
TOTAL REVENUES	826,064	654,123	670,913	1,727,655	61.2%
<u>ECONOMIC DEVELOPMENT</u>					
SALARIES & WAGES	73,904	568,524	107,439	209,392	48.7%
EMPLOYEE BENEFITS	20,532	449,724	30,499	74,081	58.8%
PURCHASED PROFESSIONAL SERVICES		7,550			
PURCHASED PROPERTY SERVICES	570		236	1,500	84.3%
OTHER PURCHASED SERVICES	10,346	205,174	45,355	90,205	49.7%
SUPPLIES & MATERIALS	2,319	10,342	1,615	2,475	34.7%
CAPITAL OUTLAY			186	170	-9.3%
MISCELLANEOUS	1,267	36,637	2,464	3,000	17.9%
TOTAL EXPENSES	108,938	1,277,951	187,794	380,823	50.7%
TOTAL REVENUES	70,901	42,870	53,176	264,282	79.9%
<u>SOLICITOR</u>					
SALARIES & WAGES	529,167	568,524	620,364	830,750	25.3%
EMPLOYEE BENEFITS	463,530	449,724	342,336	301,677	-13.5%
PURCHASED PROFESSIONAL SERVICES	248	7,550	1,072	2,450	56.3%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	209,407	205,174	203,115	11,753	-1628.2%
SUPPLIES & MATERIALS	8,389	10,342	2,689	13,710	80.4%
CAPITAL OUTLAY					
MISCELLANEOUS	26,429	36,637	85,410	114,300	25.3%
TOTAL EXPENSES	1,237,170	1,277,952	1,254,985	1,274,640	1.5%
TOTAL REVENUES	433,284	184,000	65,000	460,751	85.9%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>FINANCE</u>					
SALARIES & WAGES	\$ 565,947	\$ 518,464	\$ 580,360	755,536	23.2%
EMPLOYEE BENEFITS	149,141	148,813	182,372	274,082	33.5%
PURCHASED PROFESSIONAL SERVICES	116,306	134,438	108,865	199,706	45.5%
PURCHASED PROPERTY SERVICES	40,710	29,140	11,786	12,600	6.5%
OTHER PURCHASED SERVICES	23,412	21,199	31,223	44,689	30.1%
SUPPLIES & MATERIALS	6,759	8,842	3,678	7,700	52.2%
CAPITAL OUTLAY	216	2,687	3,798	3,800	0.0%
MISCELLANEOUS	82,959	8,649	5,672	6,200	8.5%
TOTAL EXPENSES	985,449	872,233	927,754	1,304,313	28.9%
TOTAL REVENUES	3,502,003	4,190,854	3,790,880	10,257,654	63.0%
<u>INFORMATION SYSTEMS</u>					
SALARIES & WAGES	789,926	819,675	747,462	1,027,949	27.3%
EMPLOYEE BENEFITS	256,667	292,646	279,715	426,540	34.4%
PURCHASED PROFESSIONAL SERVICES	11,600	12,870	14,104	14,104	0.0%
PURCHASED PROPERTY SERVICES	342,687	438,236	435,990	460,237	5.3%
OTHER PURCHASED SERVICES	81,957	66,272	86,913	92,076	5.6%
SUPPLIES & MATERIALS	31,144	10,461	7,381	8,930	17.3%
CAPITAL OUTLAY	83,131	20,836	18,714		
MISCELLANEOUS	884	254	339	500	32.2%
TOTAL EXPENSES	1,597,996	1,661,250	1,590,618	2,030,336	21.7%
TOTAL REVENUES	14,040	5,165	29,436	40,210	26.8%
<u>MAYOR'S</u>					
SALARIES & WAGES	150,059	151,255	154,489	222,221	30.5%
EMPLOYEE BENEFITS	46,862	52,215	57,026	74,646	23.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				100	100.0%
OTHER PURCHASED SERVICES	3,614	4,184	1,898	5,974	68.2%
SUPPLIES & MATERIALS	600	904	1,338	1,290	-3.7%
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	201,135	208,558	214,751	304,231	29.4%
TOTAL REVENUES			37		

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>YOUTH SERVICES</u>					
SALARIES & WAGES	\$ 280,758	\$ 276,574	\$ 292,898	400,735	26.9%
EMPLOYEE BENEFITS	74,186	95,573	120,381	154,250	22.0%
PURCHASED PROFESSIONAL SERVICES	100	1,069	567	1,500	62.2%
PURCHASED PROPERTY SERVICES	8,044	8,694	7,613	11,775	35.3%
OTHER PURCHASED SERVICES	8,128	12,644	6,701	13,989	52.1%
SUPPLIES & MATERIALS	2,063	1,423	3,005	3,564	15.7%
CAPITAL OUTLAY	90	5,198	13	1,000	98.7%
MISCELLANEOUS	3,578	2,668	6,422	10,114	36.5%
TOTAL EXPENSES	376,947	403,843	437,599	596,927	26.7%
TOTAL REVENUES	4,594				
<u>HUMAN RESOURCES</u>					
SALARIES & WAGES	436,649	469,722	470,030	634,453	25.9%
EMPLOYEE BENEFITS	829,516	(411,728)	(160,125)	286,183	156.0%
PURCHASED PROFESSIONAL SERVICES	36,281	38,850	44,842	45,000	0.4%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	8,429	19,796	11,628	30,899	62.4%
SUPPLIES & MATERIALS	4,009	6,279	4,508	7,900	42.9%
CAPITAL OUTLAY	15				
MISCELLANEOUS	2,984	8,323	3,512	6,800	48.3%
TOTAL EXPENSES	1,317,883	131,242	374,395	1,011,385	63.0%
TOTAL REVENUES	2,388	14,750	8,747	12,000	27.1%
<u>PLANNING</u>					
SALARIES & WAGES	493,968	524,448	540,025	712,978	24.3%
EMPLOYEE BENEFITS	137,586	154,563	174,410	235,598	26.0%
PURCHASED PROFESSIONAL SERVICES				500	100.0%
PURCHASED PROPERTY SERVICES	1,242	1,219	1,343	1,200	-12.0%
OTHER PURCHASED SERVICES	2,132	6,325	1,925	9,743	80.2%
SUPPLIES & MATERIALS	915	3,058	1,262	2,500	49.5%
CAPITAL OUTLAY					
MISCELLANEOUS	(275)	5	25	500	95.0%
TOTAL EXPENSES	635,568	689,618	718,990	963,019	25.3%
TOTAL REVENUES	171,527	211,786	176,378	349,000	49.5%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>BUILDING MAINTENANCE DIVISION</u>					
SALARIES & WAGES	\$ 611,547	\$ 702,843	\$ 768,237	1,035,559	25.8%
EMPLOYEE BENEFITS	205,640	257,660	307,565	448,041	31.4%
PURCHASED PROFESSIONAL SERVICES	1,692	2,836	2,952	4,830	38.9%
PURCHASED PROPERTY SERVICES	267,390	278,903	188,712	361,194	47.8%
OTHER PURCHASED SERVICES	3,970,612	4,282,243	4,282,471	4,298,563	0.4%
SUPPLIES & MATERIALS	308,085	367,012	301,152	467,786	35.6%
CAPITAL OUTLAY	21,170	11,166	6,776	17,515	61.3%
MISCELLANEOUS	214,212	419,174	232,953	287,837	19.1%
TOTAL EXPENSES	5,600,348	6,321,837	6,090,818	6,921,325	12.0%
TOTAL REVENUES	2,852,093	4,090,667	3,027,104	5,861,370	48.4%
<u>TAX COLLECTOR</u>					
SALARIES & WAGES	358,868	404,184	333,495	480,863	30.6%
EMPLOYEE BENEFITS	112,287	134,115	131,608	218,012	39.6%
PURCHASED PROFESSIONAL SERVICES	7,764	5,742	8,338	17,000	51.0%
PURCHASED PROPERTY SERVICES			771	900	14.4%
OTHER PURCHASED SERVICES	23,605	23,751	24,249	45,687	46.9%
SUPPLIES & MATERIALS	1,968	2,132	2,405	4,150	42.0%
CAPITAL OUTLAY					
MISCELLANEOUS	38	90	144	200	27.9%
TOTAL EXPENSES	504,530	570,014	501,011	766,812	34.7%
TOTAL REVENUES	11,854,577	11,790,942	11,747,639	16,947,400	30.7%
<u>FIRE</u>					
SALARIES & WAGES	10,751,737	11,509,403	11,888,664	15,857,332	25.0%
EMPLOYEE BENEFITS	3,338,139	3,917,092	4,172,908	5,687,735	26.6%
PURCHASED PROFESSIONAL SERVICES	10,731	9,835	5,750	17,635	67.4%
PURCHASED PROPERTY SERVICES	211,015	259,652	267,897	372,988	28.2%
OTHER PURCHASED SERVICES	100,832	85,570	100,196	285,668	64.9%
SUPPLIES & MATERIALS	327,855	387,470	389,934	486,716	19.9%
CAPITAL OUTLAY	436,813	(12,322)	77,153	109,650	29.6%
MISCELLANEOUS	17,855	16,205	19,835	22,422	11.5%
TOTAL EXPENSES	15,194,977	16,172,905	16,922,337	22,840,146	25.9%
TOTAL REVENUES	457,460	391,679	376,066	418,250	10.1%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>POLICE</u>					
SALARIES & WAGES	\$ 10,476,535	\$ 10,940,848	\$ 12,015,872	16,123,240	25.5%
EMPLOYEE BENEFITS	2,933,131	3,719,763	4,074,768	5,586,946	27.1%
PURCHASED PROFESSIONAL SERVICES	3,921	9,999	17,124	13,875	-23.4%
PURCHASED PROPERTY SERVICES	234,436	242,417	217,714	264,180	17.6%
OTHER PURCHASED SERVICES	216,342	128,642	318,474	186,457	-70.8%
SUPPLIES & MATERIALS	416,884	427,096	489,386	548,200	10.7%
CAPITAL OUTLAY	5,658	6,861	13,171	25,400	48.1%
MISCELLANEOUS	79,186	53,684	70,574	104,000	32.1%
TOTAL EXPENSES	14,366,093	15,529,310	17,217,082	22,852,298	24.7%
TOTAL REVENUES	1,324,398	1,456,256	473,363	917,596	48.4%
<u>HEALTH</u>					
SALARIES & WAGES	1,527,000	1,624,068	1,569,859	2,430,120	35.4%
EMPLOYEE BENEFITS	467,590	532,825	582,451	947,690	38.5%
PURCHASED PROFESSIONAL SERVICES	2,851	6,183	2,447	5,000	51.1%
PURCHASED PROPERTY SERVICES	11,475	6,736	4,855	7,050	31.1%
OTHER PURCHASED SERVICES	18,389	14,949	12,492	35,371	64.7%
SUPPLIES & MATERIALS	69,005	81,681	81,305	107,300	24.2%
CAPITAL OUTLAY	880				
MISCELLANEOUS	10,716	12,918	29,196	36,030	19.0%
TOTAL EXPENSES	2,107,905	2,279,360	2,282,604	3,568,561	36.0%
TOTAL REVENUES	682,289	1,061,886	1,166,615	2,078,253	43.9%
<u>HIGHWAY</u>					
SALARIES & WAGES	6,327,240	6,323,570	6,301,547	8,719,958	27.7%
EMPLOYEE BENEFITS	2,207,990	2,370,142	2,606,971	3,557,387	26.7%
PURCHASED PROFESSIONAL SERVICES	1,820	4,459	6,731	5,000	-34.6%
PURCHASED PROPERTY SERVICES	3,883,320	4,128,964	4,648,885	6,002,420	22.5%
OTHER PURCHASED SERVICES	160,644	213,383	137,443	230,363	40.3%
SUPPLIES & MATERIALS	1,480,178	1,296,381	1,080,198	1,633,500	33.9%
CAPITAL OUTLAY	3,585	6,844	27,869	100,313	72.2%
MISCELLANEOUS	851,927	916,403	951,936	1,162,132	18.1%
TOTAL EXPENSES	14,916,704	15,260,146	15,761,581	21,411,073	26.4%
TOTAL REVENUES	2,765,980	2,804,395	2,808,152	3,568,494	21.3%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

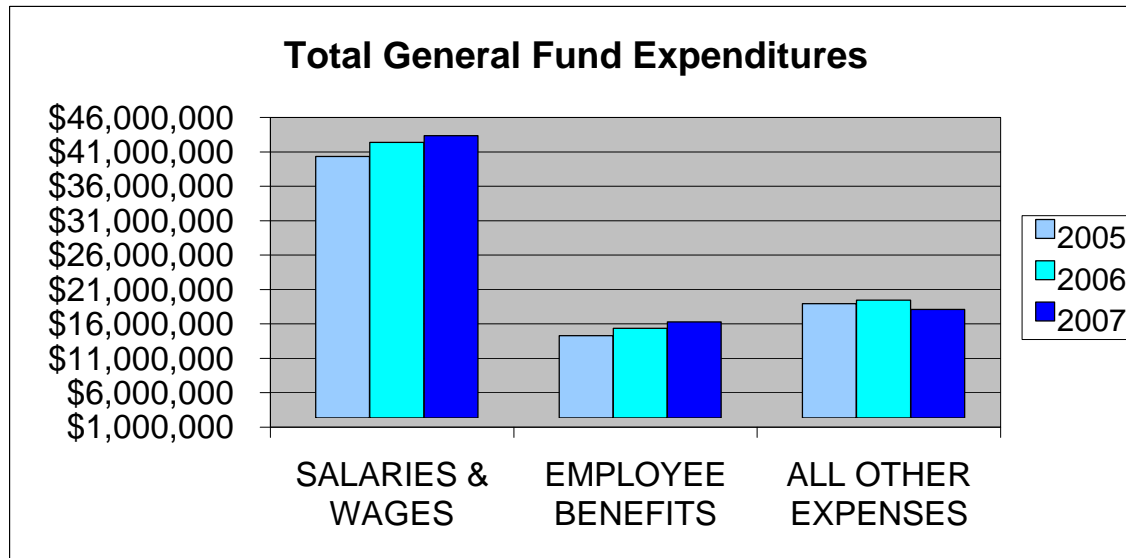
	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>TRAFFIC</u>					
SALARIES & WAGES	\$ 562,911	\$ 546,721	\$ 389,732	496,285	21.5%
EMPLOYEE BENEFITS	194,996	198,897	176,323	254,208	30.6%
PURCHASED PROFESSIONAL SERVICES	19,448	16,793			
PURCHASED PROPERTY SERVICES	751,143	750,095	5,645	12,760	55.8%
OTHER PURCHASED SERVICES	393,512	354,983	2,569	77,560	96.7%
SUPPLIES & MATERIALS	187,791	202,484	80,060	121,000	33.8%
CAPITAL OUTLAY			529		
MISCELLANEOUS	3,240	2,910	350	400	12.5%
TOTAL EXPENSES	2,113,041	2,072,883	655,208	962,213	31.9%
TOTAL REVENUES	3,094,756	2,984,856	5,913	31,800	81.4%
<u>WELFARE</u>					
SALARIES & WAGES	336,463	362,901	390,384	539,226	27.6%
EMPLOYEE BENEFITS	109,414	129,877	138,802	213,224	34.9%
PURCHASED PROFESSIONAL SERVICES	144,070	156,278	177,280	217,000	18.3%
PURCHASED PROPERTY SERVICES	2,348	2,115	2,166	3,000	27.8%
OTHER PURCHASED SERVICES	29,177	35,550	12,474	10,519	-18.6%
SUPPLIES & MATERIALS	1,129	1,741	2,476	2,100	-17.9%
CAPITAL OUTLAY			105	250	58.0%
MISCELLANEOUS	289,863	308,082	149,988	325,500	53.9%
TOTAL EXPENSES	912,464	996,544	873,675	1,310,819	33.3%
TOTAL REVENUES	71,813	58,503	57,544	95,000	39.4%
<u>PARKS, RECREATION & CEMETERY</u>					
SALARIES & WAGES	1,442,738	1,452,548	1,621,744	2,182,997	25.7%
EMPLOYEE BENEFITS	403,715	420,136	503,711	610,603	17.5%
PURCHASED PROFESSIONAL SERVICES	598	180	1,037	2,400	56.8%
PURCHASED PROPERTY SERVICES	63,463	88,644	99,015	170,827	42.0%
OTHER PURCHASED SERVICES	80,269	44,421	54,112	92,861	41.7%
SUPPLIES & MATERIALS	211,362	244,939	275,838	486,183	43.3%
CAPITAL OUTLAY	15,460	699	41,655	51,000	18.3%
MISCELLANEOUS	244,916	105,394	42,302	57,350	26.2%
TOTAL EXPENSES	2,462,521	2,356,961	2,639,414	3,654,221	27.8%
TOTAL REVENUES	408,791	276,941	351,454	642,755	45.3%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>LIBRARY</u>					
SALARIES & WAGES	\$ 1,156,407	\$ 1,175,962	\$ 1,190,042	1,677,684	29.1%
EMPLOYEE BENEFITS	371,192	405,877	450,193	665,771	32.4%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	72,803	71,154	71,372	77,000	7.3%
OTHER PURCHASED SERVICES	11,690	12,276	10,174	63,443	84.0%
SUPPLIES & MATERIALS	217,991	238,022	219,789	296,717	25.9%
CAPITAL OUTLAY					
MISCELLANEOUS	220	108		100	100.0%
TOTAL EXPENSES	1,830,303	1,903,399	1,941,570	2,780,715	30.2%
TOTAL REVENUES					
<u>ELDERLY SERVICES</u>					
SALARIES & WAGES	126,180	130,892	138,269	163,344	15.4%
EMPLOYEE BENEFITS	50,484	58,474	67,746	99,176	31.7%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	20,290	1,365	1,513	1,525	0.8%
OTHER PURCHASED SERVICES	3,421	3,726	4,606	5,841	21.1%
SUPPLIES & MATERIALS	19,216	32,738	38,113	43,599	12.6%
CAPITAL OUTLAY					
MISCELLANEOUS	75	75	75	130	42.3%
TOTAL EXPENSES	219,666	227,270	250,321	313,615	20.2%
TOTAL REVENUES					
<u>MCTV</u>					
SALARIES & WAGES	219,701	160,051			
EMPLOYEE BENEFITS					
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS		116,000	158,160	396,754	60.1%
TOTAL EXPENSES	219,701	276,051	158,160	396,754	60.1%
TOTAL REVENUES					
<u>CENTRAL PURCHASING</u>					
SALARIES & WAGES			70,752	125,000	43.4%
EMPLOYEE BENEFITS			19,305	55,500	65.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES			50	12,000	99.6%
SUPPLIES & MATERIALS			2,446	3,000	18.5%
CAPITAL OUTLAY				4,000	100.0%
MISCELLANEOUS				500	100.0%
TOTAL EXPENSES	-	-	92,553	200,000	53.7%
TOTAL REVENUES					

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>TOTAL GENERAL FUND</u>					
SALARIES & WAGES	\$ 38,989,366	\$ 41,021,078	\$ 41,985,080	\$ 57,009,621	26.4%
EMPLOYEE BENEFITS	12,952,255	13,998,218	14,962,418	21,161,118	29.3%
ALL OTHER EXPENSES	17,591,400	18,122,222	16,769,905	21,317,191	21.3%
PURCHASED PROFESSIONAL SERVICES	357,430	414,632	391,109	546,000	28.4%
PURCHASED PROPERTY SERVICES	5,930,173	6,329,068	5,984,120	7,792,330	23.2%
OTHER PURCHASED SERVICES	5,546,304	5,909,586	5,421,778	5,806,984	6.6%
SUPPLIES & MATERIALS	3,312,351	3,347,286	3,003,892	4,280,615	29.8%
CAPITAL OUTLAY	576,519	42,374	189,998	321,298	40.9%
MISCELLANEOUS	1,868,622	2,079,274	1,779,006	2,569,964	30.8%
TOTAL GENERAL FUND EXPENSES	69,533,021	73,141,517	73,717,402	99,487,930	25.9%
TOTAL GENERAL FUND REVENUES	30,914,057	32,442,612	27,252,095	46,518,070	41.4%



**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2007, 2006 AND 2005**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
PARKING					
SALARIES & WAGES			\$ 235,861	499,848	52.8%
EMPLOYEE BENEFITS			110,127	268,000	58.9%
PURCHASED PROFESSIONAL SERVICES			11,578	18,240	36.5%
PURCHASED PROPERTY SERVICES			765,818	1,050,100	27.1%
OTHER PURCHASED SERVICES			164,870	300,575	45.1%
SUPPLIES & MATERIALS			39,990	101,112	60.5%
CAPITAL OUTLAY					
MISCELLANEOUS			2,089,716	5,995,950	65.1%
TOTAL EXPENSES	-	-	3,417,959	8,233,825	58.5%
TOTAL REVENUES			4,483,208	8,233,825	45.6%
AVIATION					
SALARIES & WAGES	3,124,913	3,134,126	3,544,845	4,937,297	28.2%
EMPLOYEE BENEFITS	980,925	1,250,620	1,286,902	1,773,645	27.4%
PURCHASED PROFESSIONAL SERVICES	540,201	845,399	532,447	565,000	5.8%
PURCHASED PROPERTY SERVICES	11,371,596	12,247,573	14,084,785	11,841,000	-18.9%
OTHER PURCHASED SERVICES	1,566,969	1,375,118	1,341,376	1,514,000	11.4%
SUPPLIES & MATERIALS	3,270,235	3,698,203	4,101,076	3,765,100	-8.9%
CAPITAL OUTLAY	143,519	372,830	87,785	564,000	84.4%
MISCELLANEOUS	25,397,905	18,590,869	23,846,287	27,361,000	12.8%
TOTAL EXPENSES	46,396,264	41,514,738	48,825,503	52,321,042	6.7%
TOTAL REVENUES	46,156,323	43,380,665	40,827,697	54,403,450	25.0%
ENVIRONMENTAL PROTECTION					
SALARIES & WAGES	1,485,106	1,604,811	1,689,587	2,374,007	28.8%
EMPLOYEE BENEFITS	471,300	563,433	676,097	936,921	27.8%
PURCHASED PROFESSIONAL SERVICES	62,951	36,017	32,461	91,544	64.5%
PURCHASED PROPERTY SERVICES	330,500	270,894	292,728	525,059	44.2%
OTHER PURCHASED SERVICES	141,453	153,905	148,969	291,653	48.9%
SUPPLIES & MATERIALS	1,931,397	2,471,242	2,055,256	3,864,685	46.8%
CAPITAL OUTLAY	29,252	1,480	40,898	91,643	55.4%
MISCELLANEOUS	7,420,956	8,013,717	6,734,079	8,488,874	20.7%
TOTAL EXPENSES	11,872,915	13,115,499	11,670,074	16,664,386	30.0%
TOTAL REVENUES	10,266,170	12,466,638	9,525,902	14,336,020	33.6%
RECREATION					
SALARIES & WAGES	964,661	980,225	892,696	1,326,502	32.7%
EMPLOYEE BENEFITS	244,589	264,559	280,099	374,609	25.2%
PURCHASED PROFESSIONAL SERVICES	5,423	3,943	7,565	8,500	11.0%
PURCHASED PROPERTY SERVICES	69,979	76,914	92,023	114,220	19.4%
OTHER PURCHASED SERVICES	76,503	87,158	125,467	179,084	29.9%
SUPPLIES & MATERIALS	330,207	366,500	317,397	491,693	35.4%
CAPITAL OUTLAY	3,575	1,644	22,900	55,000	58.4%
MISCELLANEOUS	108,624	222,244	271,559	418,585	35.1%
TOTAL EXPENSES	1,803,561	2,003,187	2,009,707	2,968,193	32.3%
TOTAL REVENUES	1,604,866	1,689,737	1,379,889	2,461,968	44.0%